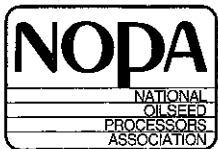


EXHIBIT B



July 12, 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Re: U.S. v. Mark L. Kamholz, 10-CR-219

Dear Chief Judge Skretny:

My name is David C. Ailor. I am submitting this letter to you on behalf of Mark L. Kamholz. I have known Mark for nearly 25 years, and I highly regard his knowledge, expertise and experience insofar as environmental issues facing the metallurgical coke industry. I view him as one of the industry leaders in this regard.

I graduated from North Carolina State University (Raleigh, NC) in 1975 with a B.S. in Civil Engineering. I graduated from Purdue University (West Lafayette, IN) in 1977 with an M.S. in Environmental Engineering.

I currently serve as Executive Vice President, Regulatory Affairs for the National Oilseed Processors Association (NOPA) in Washington, DC. NOPA is a national trade association that represents 13 companies engaged in the production of food, feed, and renewable fuels from oilseeds, including soybeans. NOPA's member companies process more than 1.6 billion bushels of oilseeds annually at 63 plants located in 19 states throughout the country, including 57 plants that process soybeans.

I have been with NOPA since 1989, and am responsible for directing NOPA's regulatory and legislative activities on issues related to the Clean Air Act (CAA); Clean Water Act (CWA); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA); Superfund Amendments and Reauthorization Act (SARA); Oil Pollution Act of 1990 (OPA'90); Resource Conservation and Recovery Act (RCRA); Toxic Substances Control Act (TSCA); Occupational Safety and Health Act; Occupational Safety and Health Act; and, the Federal Food, Drug and Cosmetic Act (FFDCA).

My previous professional experience includes a similar position with the American Coke and Coal Chemicals Institute (ACCCI) in Washington, DC; and, environmental engineering positions with Frito-Lay, Inc. in Plano, TX; The Standard Oil Company of Ohio (SOHIO) in Cleveland, OH; TRW, Inc. in

Honorable William M. Skretny
U.S. v. Mark L. Kamholz, 10-CR-219
July 12, 2013
Page 2

Research Triangle Park, NC; and, the California Air Resources Board in Sacramento, CA. I am a registered Professional Engineer.

I have known Mark since 1989, when I first came to Washington, DC to serve as Director of Regulatory Affairs for both NOPA and ACCCI. ACCCI, which like NOPA is a national trade association, was formed in 1944 by companies interested in establishing a forum to discuss and act upon issues of common concern to the metallurgical coke and coal chemicals industry. Today, ACCCI members represent over 95 percent of the metallurgical coke produced in the U.S. and Canada, including both merchant coke producers and integrated steel companies with coke production capacity, and 100 percent of companies producing coal chemicals in the U.S. and Canada. Nearly 150 representatives from about 45 companies contribute their knowledge and expertise to enhance the effectiveness of the Institute's programs.

During the 16 years that I served ACCCI (1989 – 2005), Mark represented Tonawanda Coke Company on ACCCI's Manufacturing, Environmental, and Safety and Health ("MESH") Committee. The MESH Committee is ACCCI's most active committee and is the forum where ACCCI member companies discuss coke plant operations, equipment, maintenance, environment, health, safety, quality, and human resources issues. The Committee coordinates ACCCI's responses to federal legislative, regulatory, and policy matters.

Throughout my tenure, Mark was very active in the MESH Committee and was one of the Committee's key members. He served as Chairman of the MESH Environmental Subcommittee during 2000. His in-depth knowledge of operational and environmental issues facing the industry, together with professional integrity, leadership skills, forthrightness, conscientiousness, personableness, honesty, and attention to detail, made him an invaluable resource to me on the many such issues ACCCI faced.

Please contact me if you have any questions.

Respectfully yours,

David C. Ailor, P.E.
Executive Vice President, Regulatory Affairs

Linda Baker

June 17, 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Re: U.S. v. Mark Kamholz, 10-CR-219

Dear Chief Judge Skretny,

I am writing you today on behalf of Mark Kamholz who is scheduled to appear in your court for sentencing on Monday July 15, 2013.

I have known Mark for over 30 years since I started my employment at Tonawanda Coke Corporation. As a co-worker of Mark's I have never known him to conduct himself in a negative manner. He always has a smile on his face and a friendly hello whenever you see him. He will always go the extra mile to answer any questions or help you with any problem that you may have. He is a professional, detail oriented, dedicated employee.

We are like a family here at Tonawanda Coke and after working with Mark for so many years he feels like a family member that is going to appear before you for sentencing. Mark is a loving and devoted husband and the proud father of two wonderful sons. He has worked hard to guide and help them start their own business. With his guidance and support they have grown their business into a very successful operation.

I cannot debate with you the legitimacy of the allegations that he is being charged with. I can only tell you that he is a good person, an intelligent and driven man, and by no means a danger to society.

I respectfully ask you to take these words into consideration when sentencing him. I ask that your sentence be merciful and not punitive and that you take into account all the people whose lives he has touched who will consequently miss him and especially how his absence will affect their lives.

Sincerely,

✓
Linda Baker
Traffic Manager
Tonawanda Coke Corporation

Patrick Cahill

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Friday, August 09, 2013

RE: U.S. v. Mark L. Kamholz. 10-CR-219

Dear Chief Judge Skretny:

My name is Patrick Cahill and I'm the plant manager at Tonawanda Coke Corporation. I am writing this letter on behalf of Mark Kamholz, I have known Mark for the last 27 years. I have personally worked with Mark for the last 22 years as an hourly and salary employee at Tonawanda Coke.

Mark is a loving and caring husband and father. He has put his sons through college and helped them out with their business. He is a good Christian. He would do anything for anybody. Over the years, he has earned the respect of his coworkers and friends.

I remember the first time I met Mark in the by-products department at Tonawanda Coke. I was an hourly and I was still green, and I was nervous about being an operator. Mark assured me that I could do it and he said that if I had any doubts or questions that he would be there for me. From that day on he earned my respect. I wish that I could have half of the respect that Mark has. To this day, I still ask questions and he will always either give me the answers or he will get back to me on it later.

I remember on one occasion when I was working in the by-products department, while Mark was doing his monthly inspection. He called me over to the precipitator sump and he asked me why we had so much steam and vapors coming out. I told him it was steam from the steam trap. Again he asked: why? I told him it was to keep the liquor hot so we could pump it. He asked if there was something else we could do to keep it hot. I said "I don't think so, we have to keep it

hot so it will pump". Mark said "I'll get back to you on that one". The next day, Mark called me back over to the sump and said "instead of trapping into the sump, why don't we continue with the pipe all the way down through the sump and then have it trap to the outside. This will keep your liquor hot so you can pump it without creating excess vapors". So, I called my maintenance guys over and explained to them what to do. When they were done with the plumbing job, we turned the steam back on, the liquor stayed hot, and there were no longer vapors or steam coming out of the sump. This was only one of the many good suggestions that Mark has given me over the years.

Mark has been doing this for a long time. I am only one of the many that Mark has helped out at Tonawanda Coke. It never mattered what time of day or night, Mark would be there to help. He is a guy who's on call 24-seven. Now, I see the new younger operators stepping up and asking more questions all the time. Mark is there for all of them too – even today. I learned a lot from Mark and I am trying to step up and help out the younger guys who lack knowledge – as he helped me.

I wish you could spend just a little time with Mark at work. You would see what he deals with every day. I'm not saying your job is easy but, honestly you don't have to deal with me on a daily basis – and trust me that's hard! All kidding aside, I wish you could find it in your heart to consider the fact that the last 4 ½ to 5 years has been hell on Mark and to give him some credit for that valuable time already lost in his life.

I hope I have given you a little insight on the person and the man named Mark Kamholz.

Respectfully yours, ,

Patrick Cahill

June 25, 2013



Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Re: U.S. v. Mark L. Kamholz, 10-CR-219

Dear Chief Judge Skretny:

I am writing on behalf of Mark L. Kamholz, with whom I have been associated as an air pollution consultant for close to 15 years. I am a Ph.D. meteorologist and Senior Vice President of Enviroplan Consulting, located in Birmingham, AL. I have consulted for the U.S. coke industry for about 25 years. This consulting work has included preparing facility emission reports, air dispersion modeling and health risk assessments, and numerous studies involving compliance with federal, state, and local air pollution regulations. I am the principal air pollution consultant to the American Coke and Coal Chemicals Institute (ACCCI) and have provided consulting assistance to over 20 U.S. coke plants, as well as numerous industrial facilities in other industries.

I first met Mr. Kamholz at a meeting of the ACCCI roughly 17 years ago. This group meets semi-annually to discuss environmental, health, and safety issues confronting the industry. Mr. Kamholz has regularly attended these meetings and is highly regarded within the industry for his technical knowledge of industry operations and environmental compliance requirements. He is considered an industry leader on these issues.

About 15 years ago, my company was contracted by Tonawanda Coke to conduct a number of air pollution consulting studies for the Tonawanda, NY and Erie, PA coke plants. These studies were conducted over about a five-year period and mainly involved the calculation of facility emissions of pollutants defined by the Clean Air Act as Hazardous Air Pollutants. Over this period, I worked closely with Mr. Kamholz and found him to be an honest and dedicated professional. He consistently displayed a willingness to provide all necessary plant information and operating data to ensure the completeness and accuracy of his facility emission reports. There were even instances where Mr. Kamholz encouraged and recommended the use of air pollutant emission estimates that were considered to be conservative (i.e., emission estimates, such as those for coke quenching operations, that tended to overstate the true emissions in order to be overly protective of potential local community health impacts). The emission reports that I prepared for the Tonawanda and Erie Coke plants were carefully reviewed, and approved, by U.S. EPA and the respective state regulatory agencies.

In summary, based on my association with environmental engineers and scientists throughout the entire U.S. coke industry, I can confidently state that Mr. Kamholz stands out as a man who has consistently displayed technical competence, integrity, and concern for the environment.



Thank you for your consideration of this matter.

Respectfully yours,

A handwritten signature consisting of three stylized, connected loops.

Allen C. Dittenhoefer, Ph.D.
Senior Vice President
Enviroplan Consulting

Michael K. Durkin

June 7, 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, New York 14202

RE: U.S. v. Mark L. Kamholz, 10 – CR – 219

Dear Chief Judge Skretny:

This letter is being submitted on behalf of Mark Kamholz in regards to sentencing in the above referenced case. I am an accountant by profession, credentialed as a Certified Public Accountant in New York State, serving as the Chief Financial Officer for Tonawanda Coke Corporation. Over my career at Tonawanda Coke Corporation I have interacted with Mark in a professional capacity while performing our respective managerial functions as well as serving together as members of the management team for the Corporation's Quality Program.

Although we do not interact on a daily basis, I have found Mark to be diligent, accountable, and forthright in the performance of his duties. A recent example of many, demonstrating these attributes, occurred with the preparation and submission of the 2012 Site Identification Form and corresponding Generation and Management Form to the New York State Department of Conservation (NYSDEC).

During Mark's preparation of the above mentioned reports, the diligence with which he performs his duties was displayed by his validation of his data with figures per the Quarterly Return for Special Assessments on Hazardous Waste Generated in New York State, Form TP – 550, maintained by the accounting department. His accountability and forthrightness was evident from the fact that during the course of his trial he dealt with an inquiry from the NYSDEC regarding the reports and the manner in which he directed the resolution of the matter.

Thank you for considering this letter.

Respectfully yours,

Michael K. Durkin

Daniel Heukrath

June 24, 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Re: U.S. v. Mark L. Kamholtz, 10-CR-219

Dear Chief Judge Skretny:

I am writing this letter on behalf of Mark Kamholtz. I started working at the plant in 1969 and from what I know, he started several years earlier. I started out as a laborer doing cleanup jobs during the summer and going back to school during the winters. I started full time for Allied Chemical / Semet Solvay around the year 1973. I worked mostly on the coke ovens running oven machinery. In 1978 the Tonawanda Coke Corporation started up as they took ownership from Allied Chemical. About the year 1980, I was offered a salary position as a lab technician which I took. Mark was in charge of the lab at this time and I had the pleasure of working for him. He impressed me as being very intelligent, willing to solve any problem, and someone I should listen to. I went back to the ovens after being replaced by a machine that could analyze sulphur much quicker than it could be done manually.

In the mid 90's I was involved with implementing a Work Practice Plan which involved designing work procedures on the ovens which would reduce emissions. These procedures had to be taught to all oven personnel and then monitored to insure the procedures were being followed. I remember asking Mark for input which he was glad to give and was very helpful. When new regulations were coming into effect, Mark would explain to us what was going on and how they affected us. He would go out of his way to explain the new regulations to the hourly workers. He visited other plants and brought back suggestions on how they solved their environmental problems. I felt he did as much as he could to solve emission problems and help us remain in compliance with regulations.

Mark was the guy you would go to if no one else could answer your question. We had deposits in gas piping which Mark would analyze or send out to another lab. He did this also for gas samples and also oven wall deposits. If an oven stuck, he was the person who looked into why it happened. He would not hesitate to help out if you had a problem.

Mark worked with Ron Hostler in testing all transformers in the plant for PCB's and removing the ones that were bad. I'm sure he has done much more in the line of cleanup of the plant.

Whenever Mark would see the oven stack expel more than its share of emissions, he would call, which meant he was concerned about staying in compliance of environmental laws.

When I was plant manager we would hold management meetings which Mark and I would attend. Mark would bring up environmental concerns. One was a new regulation concerning the proper disposal of used fluorescent bulbs. He would keep us informed of what was going on environmentally.

Mark cares about the environment on many levels. He came to my office saying he had something to show me. He took me down to the river and showed me a peregrine falcon which had been making a nest on an old crane on the river bank. Being very rare in this area, he was concerned about the birds being disturbed. Work in the vicinity of the nest was limited to protect the birds.

I have worked with Mark a long time. We have worked together to tackle many problems over the years. I have great respect for Mark because of his dedication to continue solving our environmental problems. He is a necessary member of our team and a friend.

Respectfully yours,

Daniel Heukrath

Guardian Environmental Associates, Inc.

June 3, 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

re: U.S. v. Mark L. Kamholz. 10-CR-219

Dear Chief Judge Skretny:

I would like to submit a letter on behalf of Mr. Mark Kamholz. I am the President of Guardian Environmental Assoc., Inc, which performs EPA Method 303 inspections for visible emissions at Tonawanda Coke on a daily basis and also was President of the company, Gateway Environmental Services, Inc., which performed these inspections prior to Guardian Environmental Assoc., Inc.. In total I have been one of the inspectors at the Tonawanda Coke facility for almost 20 years. I have been associated with Mr. Kamholz as our contact person with Tonawanda Coke. I have had contact with Mr. Kamholz on at least a weekly basis submitting reports on our inspections, submitting invoices and correspondence regarding the cost of our services.

The above two companies have performed the daily 303 inspections from the date of implementation of the 303 rules at Tonawanda Coke in 1995. During the initial inspections, Mr. Kamholz did not always agree with the inspector's interpretation of the rules. However, Mr. Kamholz did comply with our interpretation and in two cases asked that we present his interpretation to the administrator who certifies the inspectors. This was done and in one instance the administrator agreed with our interpretation and in the other he agreed with Mr. Kamholz's interpretation. In both cases, I found that Mr. Kamholz made every effort to comply with the 303 regulations.

The 303 limits are based on a 30 day rolling average and a relatively high number of leaks on a given day does not raise the average a large amount. On the occasions that a daily inspection found a high number of leaks, Mr. Kamholz addressed the deficient area by the next day. Mr. Kamholz would discuss the deficient area with the supervisor responsible for that area. This was generally evidenced the next day when the supervisor responsible for the deficient area had counseled or reprimanded employees for not performing their duties correctly. I believe that Tonawanda Coke and Mr. Kamholz made every effort to comply with the 303 regulations. In the almost 20 years we have been doing the inspections, I cannot remember any violations of the EPA 303 limits.

Although I have no direct knowledge of the areas in which Mr. Kamholz was prosecuted, my experience with him in our area of environmental regulation has been excellent. I believe that Tonawanda Coke and Mr. Kamholz, in particular, have made every effort to remain in compliance with the EPA 303 regulations. I would ask that you consider the above information when imposing sentence on Mr. Kamholz.

Respectfully yours,

Mark R. Kibler
President

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Re: U.S. v. Mark L. Kamholz, 10-CR-219

Dear Chief Judge Skrentny:

My name is Robert Kolvek, I have work at Tonawanda Coke corp. for the past 26 years. I currently hold the position of vice president of operations with the company. I have held this position for the last 3 years.

I meet Mark in the first couple days of starting with the company and I still remember the first day he was very aggressive in explaining how important the environmental procedures and what was expected of me and every other supervisor to the letter of the law no matter what the situation. Mark was always very concerned in the fact that everything was always followed and always with in the environmental regulations that was expected of the company. Mark always had same approach to every problem, it was by the book and always by the applicable rules.

I recall two instances when Mark followed through with harsh criticism of two supervisors involved with adjusting the back pressure during inspections, Mark told the supervisors to immediately stop this activity and such conduct will not be tolerated. Another incident that I witnessed was with Pat Cahill when Mark saw that the BP operators were not present during the removal of tar from the tar box in the byproducts area which is part of the BP operators responsibilities.

I have also had the pleasure of meeting Mark's sons, they have their own landscaping business. Mark is very proud of them both. They are fine young men. Of all the years I have know Mark, he has been an inspiration to me, a friend and co-worker.

He is a man of honesty and integrity, devoted husband and father. I thank you for your time and your consideration of these facts into consideration.

Robert Kolvek
V.P. of Operation
Tonawanda Coke Corporation

Charles V. Lauricella

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Monday, July 22, 2013

RE: U.S. v. Mark L. Kamholz, 10-CR-219

Dear Chief Judge Skretny:

I am submitting this letter on behalf of Mark Kamholz. I am an Engineer at Tonawanda Coke Corporation (TCC) and I have known Mark for over 12 years now.

About four years ago, Mark asked me to do an engineering calculation for him. He wanted to know how much coke oven gas (COG), at a given pressure, would flow through a pipe of a given size. I looked up a rather complicated flow equation and did the calculation for him. Much later, during my second interview with prosecutors, I found out that Mark had used my exact calculated number in a written response to regulators shortly after I had given it to him. Mark reported it as an estimated maximum flow through a pressure relief valve (PRV).

At the time of my calculation, Mark did not try to influence my result or change any of the conditions of the problem to achieve a different number. He took my number and, without any questions, passed it on to regulators.

Any time I have worked with Mark, on anything since I met him, he has behaved in a likewise fashion. I have never known him to change data, misreport, or misrepresent information. Nor have I ever seen, or even heard rumor, that he has ever asked anyone else, including TCC's laboratory or any outside laboratories, to do so for him (or for the company).

Later, I read in the newspaper that EPA made some assumptions and calculated an annual estimate of the COG released from Tonawanda Coke's plant through the PRV. I inquired into the source of this estimate and found out that EPA had used the number I calculated for Mark – the same number that he honestly reported.

Assuming, for the moment, that EPA's estimate was correct, it is important to realize that our plant produces so much COG that the EPA's estimate represented only about 0.5% of the COG produced in a given year. Which means that about 99.5% of the annual COG production was captured and recycled to make coke, steam and electricity – all productive and beneficial uses.

Before working at TCC, I had been an engineer at the coke ovens at Bethlehem Steel Corporation and I have visited and toured many coke ovens in the USA, Canada and China. From an emissions point of view, Tonawanda Coke Corporation (TCC) is one of the cleanest coke plants I have ever been in. And even though it's a dirty heavy industry, by-product coke plants in general are very efficient users of energy.

According to the EPA's estimation, the PRV was open 20 seconds per hour. This means it was closed 3,580 seconds per hour or 99.4% of the time. I get the feeling that this practical perspective on Mark's work and TCC's environmental performance, while true, is not widely understood. I have personally been working for the past few years with TCC's attorneys, consultants and consulting engineers to further improve TCC's environmental performance. Mark has continued, to this day, to contribute greatly to this effort and is as happy as anyone to see the improvement.

I would also like to add that at no time during the investigation, trial preparation or during the trial itself did Mark ever ask me, or anyone else as far as I know, to do or say anything improper or unethical on his behalf. Based on his composure and behavior during the investigation and the trial, I think he demonstrated a dignity and honesty that is representative of his behavior for as long as I have known him.

To this day he continues to provide the same assistance and support at work and to demonstrate the same good qualities he always has. I would describe Mark as calm, rational, hardworking, friendly, helpful, intelligent and honest. He is a good man.

Respectfully yours,

Charles V. Lauricella

John F. McNamara

June 5, 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

**Re: U.S. vs. Mark L. Kamholz
10-CR-219**

Dear Judge Skretny:

I am submitting this letter on behalf of Mr. Mark Kamholz.

Prior to entering the Coke Manufacturing business, I was employed for 23 years as a Rocket and Missile Engineer at Bell Aerospace Corporation in Niagara Falls, New York.

Upon completion of contracts, I left Bell Aerospace Corp. and became employed at Donner Hanna Coke Corporation in Buffalo, New York as an engineer, working for Mr. J.D. Crane, the plant manager.

After five years at Donner Hanna, I changed employment to Tonawanda Coke Corporation. I worked there as an engineer for Mr. J.D. Crane, who acquired this corporation. I remained at Tonawanda Coke for over 18 years, until my retirement 16 years ago.

In January 1979, when I became employed at Tonawanda Coke, I met Mr. Mark Kamholz, who was the Plant Chemist. When working on my engineering projects, I consulted periodically with Mark to utilize his valuable expertise in the Chemistry field and overall plant operations.

As time progressed and the Clean Air Act brought about tighter environmental requirements, the Tonawanda Coke Engineering Department included them into all new projects, and updated older systems.

Mr. J.D. Crane explicitly demanded that all environmental requirements be met with state-of-the-art, or better applications. In my projects in which Mark became involved, Mark always applied first class principles to attain environmental requirements.

-2-

In the early days of application of the Clean Air Act, it was difficult to interpret, evaluate and translate requirements into specific actions. With Mark's Chemistry expertise, he not only successfully applied them to Tonawanda Coke, but helped greatly to educate the Town of Tonawanda assigned Environmental Manager – Mr. Charles (Skip) Evans. Mr. Evans had been employed by the Town of Tonawanda in the Water Department. He was transferred to become their Environmental Manager.

Skip Evans' chemical knowledge, evaluation/translation of specifications and applications was somewhat limited. Mark spoke with Skip often, over many years, in person and by telephone. I personally attended many of these meetings with Mark and Skip to plan the application of these mandates when related to my engineering projects. When Skip had questions relating to other Town of Tonawanda companies, Mark voluntarily worked with him to evaluate the requirements, provide chemistry support, and suggest required action to meet their mandates.

I highly respect Mark's capabilities and contributions and rate him as one of the top coke plant chemists in the United States. In working with Mark, I found him highly intelligent, with an unselfish attitude, willingness to help and commendable work ethic.

I feel that it would serve no purpose to the United States, New York State, the local community, Mark himself, or his family to incarcerate Mark. Everyone would lose.

I suggest that Mark continue with Tonawanda Coke employment, coordinate more closely with all related government environmental groups, and insure the future of Tonawanda Coke Corporation. Foundry coke is vital for the manufacturing industry and military applications. This would be a win-win situation for all.

I have worked in the manufacturing and engineering field all of my working life – since my early teens in my father's machine shop until my retirement at the age of 71 years. I have the utmost interest in manufacturing, which is the fundamental source of regaining our country's wealth. I am a World War II veteran am hoping that United States business will improve to give all of our grandchildren better economic conditions in the future. I feel that men with Mark Kamholz's capabilities are vitally needed.

I sincerely ask that you give Mark Kamholz every consideration possible to allow him to be a contributor to manufacturing, increased employment, and our country's future wealth.

Respectfully yours,

John F. McNamara

James Matteson

June 30, 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Dear Chief Judge Skretny:

This is a letter submitted on behalf of Mark Kamholtz in the reference case: re: U.S. v. Mark L. Kamholtz, 10-CR-219. My name is James Matteson. I have been employed at Tonawanda Coke for the past seven years as a Project Engineer. I also have over ten years' experience in manufacturing and laboratory / research practices. In the time that I have been at Tonawanda Coke and acquainted with Mark, I do not recall him having allowed any unethical laboratory practices.

Mark has been very helpful and experienced, when I needed to find particular drawings of the plant. He would guide me in the right direction. Mark also assisted me in getting our caustic tank certified for Tonawanda Coke's new ammonia still project.

I can recall a time when I was working on a project for sampling ports on Tonawanda Coke's oven chimney. The contractor I was working with had questions about the positions of the sampling ports. I consulted Mark about this matter. His knowledge in this matter helped us proceed with the project.

Since I have known Mark Kamholtz, I believe he is of sound character and a trusted colleague at Tonawanda Coke. Mark has always assisted me anytime I had a question about a project or laboratory process.

Respectfully yours,

James Matteson

May 23, 2013

MAY 23 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

re: U.S. v. Mark L. Kamholz, 10-CR-219

Dear Chief Judge Skretny:

I am writing this letter on behalf of Mark Kamholz. I work in the office of Tonawanda Coke Corporation and have had the opportunity to see and talk to Mark often. I have known Mark for approximately fifteen years. Mark is one of the most conscientious, pleasant, forthright people I know. I don't believe I have ever seen him without a smile on his face. He has worked at Tonawanda Coke since 1978. He has been an outstanding employee and a person who prides himself on his work ethics.

On a more personal note Mark is a proud husband and father. A few years back his two sons started up their own landscaping business. They started out with a couple of small grass cutters and went door to door looking for business. They now have a fleet of equipment and many satisfied customers. In today's world you don't see many cases such as this, young men working hard long hours wanting to make something of themselves. I believe this stems from a good home and good parents who teach their children the value of hard work and becoming what you dream.

At this time I would respectfully request that you take into consideration Mark has worked hard his entire life and is now at that stage in his life of dreaming of retirement with his wife and family. Also, Mark has been an outstanding citizen for all these many years.

Thank you for allowing me to write this letter.

Respectfully yours,

 JoAnn Milsom



Environmental Compliance, Incorporated

“Experience Worldwide”

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, New York 14202

May 29, 2013

Re: U.S. v. Mark L. Kamholz, 10-CR-219

Dear Chief Judge Skretny:

I am submitting this letter on behalf of Mr. Mark L. Kamholz. I am the Executive Director of Environmental Compliance, Inc. (ECI) and I am a professional engineer with over 35 years industrial and environmental compliance experience. I hold a United States Patent No. 4,598,650 issued July 8, 1986 for a “Fluid and Solid Waste Incineration System”. I have been a direct consultant in combustion, off-gas and monitoring systems and related regulations for the United States Environmental Protection Agency (EPA), the United States Department of Energy (DOE) and for the New York State Department of Environmental Conservation (DEC) to name just a few. As a direct consultant to EPA I have trained numerous EPA personnel on combustion related industrial systems (air emissions) and have provided interpretation to EPA personnel of Federal EPA regulations contained in Part 40 of the Code of Federal Regulations (CFR). As a direct consultant to EPA I reviewed on behalf of EPA Region 6 and the State of Nebraska (as Project Manager) all technical aspects for the first proposed regional incinerator in the United States to use fluidized bed technology (located in Kimball, NE). I have been the technical manager for numerous World Bank and Asian Development Bank projects in China and Russia related to coke oven off-gas systems for the reduction of air emissions including the modernization of integrated iron and steel facilities where coke ovens are in operation.

I started ECI in 1998. ECI provides environmental compliance services to industrial facilities throughout the United States. I work almost daily with environmental federal and state regulations and provide interpretation of these regulations for industrial clients throughout the United States. Since its inception almost 16 years ago ECI has never had an agency issue a notice of violation or taken any legal action against a client for any of the services or interpretation of environmental regulations that ECI has provided to a client.

I have been working directly with Mr. Kamholz in his position as Environmental Manager of Tonawanda Coke Corporation (TCC) since 2001. I have worked very closely and frequently (134 meetings) with Mr. Kamholz since 2001 in an effort to keep TCC operating in compliance with the myriad of extensive, complex, ever changing (dynamic) and sometimes conflicting environmental regulations that may be applicable to the facility and without question subject to interpretation. I find Mr. Kamholz to be a very honorable and reputable man. In all cases I have found him to work closely and diligently with the DEC (lead agency) personnel to achieve environmental compliance. Under EPA's signed New York State Implementation Plan (SIP) the DEC is the lead agency with regard to the Clean Air Act and RCRA regulations. As Environmental Manager, Mr. Kamholz has been the liaison between TCC and the DEC in negotiations ranging from the removal of the cooling tower baffle system from their Title V air permit to what should be included in their State Petroleum and Chemical Bulk Storage registrations.

In and around 2006 Mr. Kamholz voluntarily led an effort to reduce air emissions at TCC; this was prior to any pressure from the DEC or EPA to reduce emissions. Mr. Kamholz felt that he could make a significant and positive impact by reducing these air emissions and received approval from management to support his efforts. Mr. Kamholz specifically sought out a way to reduce the 800,000 pounds of ammonia that TCC was permitted by the DEC and EPA to emit into the atmosphere annually (See the Title V air permit of 2006). Mr. Kamholz and I worked on a very innovative catalytic system designing the system to use a Palladium coated substrate that would react with the ammonia and convert the ammonia into just water vapor. In or around 2008 the prototype was tested and Mr. Kamholz and I led the testing team at the TCC ammonia still which resulted in good ammonia removal. However, the catalyst system needed work and it was decided by management to use a dephlegmator type system that was installed in the Power Plant building and is now operational.

I find that Mr. Kamholz has worked diligently over the years to accomplish all that has been asked of him by the agencies. In fact, I have worked closely with him over the years to address agency correspondences and to respond and make appropriate corrections when needed. Recently Mr. Kamholz was asked by EPA (Marty Hubert, E-GGRT Help Desk Manager) to re-submit the TCC filing for Greenhouse Gas (GHG) emissions. The request by Mr. Hubert was because of a glitch in the EPA electronic filing system for GHG and an incorrect interpretation/guidance provided previously by an EPA help desk employee; this occurred while Mr. Kamholz and I were on a speaker phone with the help desk employee. While Mr. Kamholz and I were on a speaker phone with Mr. Hubert for over 2 hours, Mr. Kamholz complied with every request and modified past year GHG electronic submittals. I have found his patience admirable and his principle uncompromised during this tedious process.

I find that Mr. Kamholz's approach to compliance is to get it correct the first time even though the regulations are so complex, dynamic and in many physical settings and situations conflicting. Mr. Kamholz in my presence has contacted the agencies (DEC and EPA) numerous times and has spent hours in my presence on phone calls (speaker phone) to get their interpretation of revised or new regulations or file electronic data required by the agencies. For example Mr. Kamholz and I have recently (2012 and 2013) reviewed the NESHAP and NSPS air regulations for compliance with reciprocal internal combustion engines (RICE) as these regulations have been updated and have changed significantly. The NESHAP regulations now encumber emergency generators that have been previously exempt. These regulations also reference numerous other regulations that then become applicable. In fact in just one paragraph the NESHAP regulations reference over 8 different regulations and those regulations reference more regulations that are potentially applicable.

Over these many years my contact with Mr. Kamholz and his family (two sons, Jeremy and Jordan and wife, Sandra) outside of our business relationship has been at church [The United Church of Christ located in West Seneca (Ebenezer), New York] where my mother has served as a deacon, elder, and trustee in past years and where I was confirmed as a member in my teens and earned the God and Country award as a Boy Scout. Sandra Kamholz has been a Sunday school teacher at the church and I find Mr. Kamholz to be a good God fearing family man. During many of our business meetings he has spoken affectionately and proudly about his two sons and his wife.

In summary I have always found Mr. Kamholz to be a very honorable, diligent, and reputable in all of my many business (environmental compliance) meetings, correspondences, and phone calls with him over these many years. I have found him to be patient and his principles uncompromised. Anyone that knows Mr. Kamholz fully understands he is a man of principle and integrity and holds his family in the highest regard.

Respectfully yours,

Marc Schneckenberger, P.E.
Executive Director

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Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, New York

Re: U.S. v. Mark L. Kamholz, 10-CR-219

Dear Chief Judge Skretny:

I am writing this letter on behalf of Mark Kamholz.

My name is Bruce Schlager, and I have known and worked closely with Mark for over 29 years. My current position at Tonawanda Coke Corporation is Laboratory Director, a position that I assumed from Mark approximately twenty years ago. My duties include overseeing daily laboratory operations, quality control, monitoring and sampling permitted discharges, report generation for permit compliance and managing Laboratory Personnel

When I began work at this facility, Mark was responsible for my training, and has always stressed the importance of truthfully representing ourselves; to have reliable data, integrity, and to accurately report any situation occurring at this facility.

At times when a situation would occur that would have an impact environmentally, Mark has always instructed me to err on the side of safety and caution, to quickly prevent any further occurrence, and to verify and report any situation that we were responsible for.

During that period I can say without hesitation that Mark has shown professionalism, dedication, and honesty not only to myself, but to everyone that he been in association with. I strongly believe Mark to be an ethical and honest person, and have never known him to lie or misrepresent the truth.

Mark's work ethic is admirable. Up to, and after the investigation that led to the legal action against him and this facility, he has not faltered in performing his duties as Environmental Mgr. with dedication and thoroughness. Throughout all of the turmoil that has effected us these last few years, Mark has shown strength and resolve coupled with a steadiness that has been instrumental in allowing myself and others to continue on with our responsibilities.

As a person, Mark is a moral, decent person. He has always been a good husband, parent and mentor, actively involving himself with his two sons, from coaching their hockey team, to encouraging them to succeed in all aspects of their lives. His sons are fine, respectable young men that are a benefit to society and demonstrate the same strong moral values as their father.

I have come to admire and respect Mark. His wisdom and guidance has allowed me to think instead of react, to consider the opinions of others before judging, and look at the "big picture" (as he likes to say) instead of focusing on a narrow issue, which I believe has made me become a better person.

Since the legal action, Tonawanda Coke has been improving many areas of the facility that has had a positive effect on reducing environmental impact and on overall plant operations.

I thank the court for considering these factors in sentencing.

Respectfully yours,

May 22, 2013

Honorable William M. Skretny
United States Chief Judge
Western District of New York
2 Niagara Square
Buffalo, NY 14202

Re: U.S. v. Mark L. Kamholz, 10-CR-219

Dear Chief Judge Skretny:

This letter is being submitted on behalf of Mark L. Kamholz.

My name is Bruce A. Steiner. I have a B.S. in Civil Engineering and a M.S. in Environmental Health Engineering from the University of Cincinnati. I worked for Armco Steel Corporation (now AK Steel) for 21 years and held the position of General Manager, Environment and Energy Engineering, with responsibility for corporate-wide environmental and energy matters, including those relating to cokemaking. I then served as Vice President, Environment and Energy for the American Iron and Steel Institute (AISI) for 11 years, which included coordination of the coke and steel industry's involvement in a negotiated rulemaking with the USEPA and environmental groups that led to coke oven environmental regulations pursuant to the 1990 Clean Air Act Amendments. Following my AISI service, I worked for five years as a consultant on steel and coke industry environmental issues through a law firm. In 2005, I formed Steiner Environmental Services, LLC, an independent consulting business, and have continued to provide environment consulting to various metals and energy industry clients. At that time, I was retained by the American Coke and Coal Chemicals Institute (ACCCI) to serve as its Director of Regulatory Affairs and in 2006 was appointed as its President, a position I currently hold.

ACCCI's membership includes companies representing 100% of the U.S. production of metallurgical coke. The Institute's Manufacturing, Environment, Safety & Health (MESH) Committee devotes significant effort to discussion of environmental legislation and regulations relating to coke production and their interpretation and compliance with requirements under the enabling statutes and their ensuing rules.

I have known Mark Kamholz for over 20 years, first through my involvement with coke industry representatives during development of environmental legislation pertinent to the industry and the negotiated rulemaking noted above, and more recently in connection with my ACCCI affiliation and the extensive interaction with ACCCI member company representatives, particularly on environmental matters, which are a high priority for ACCCI. Mark has been an active and loyal participant in our MESH Committee

meetings and has participated in numerous inquiries we have conducted on interpretations and clarifications to assist companies with compliance questions related to complex environmental regulations. In all of my contacts with Mark over the years and through his participation in MESH Committee meetings, phone calls, and inquiries, I have observed him to have a high degree of professional and personal integrity and character; to be cooperative, reliable, honest and forthright; to be devoted to his responsibilities; and to be conscientious about his intentions to comply with environmental regulatory requirements.

Respectively yours,

Bruce A. Steiner
President, American Coke and Coal Chemicals Institute